

Services, Inc. state that no corporation owns 10% or more of the stock of any of the Respondents.

Dated: New York, New York
May 9, 2007

Respectfully submitted,

LYNCH DASKAL EMERY LLP

A handwritten signature in dark ink, appearing to read "Scott R. Emery", is written over a horizontal line.

By: Scott R. Emery (SE-6293)

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